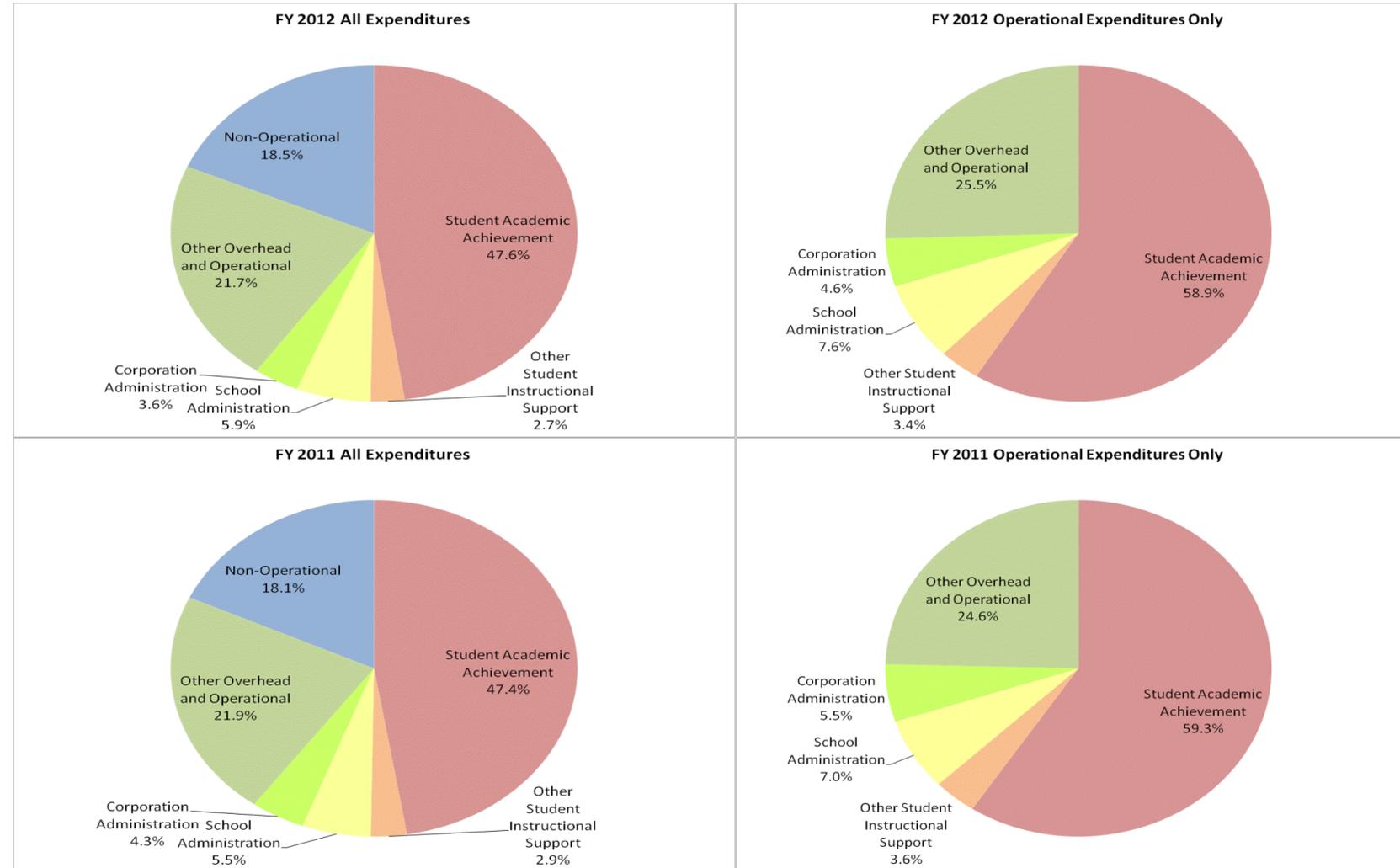


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
C A Beard Memorial School Corp (3455)

C A Beard Memorial School Corp (3455)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,944,510	47.4%	\$6,371,065	47.6%
Student Instructional Support	\$978,565	7.3%	\$1,041,008	6.7%	\$1,219,918	8.3%	\$1,154,821	8.6%
Overhead and Operational	\$3,224,397	24.0%	\$4,111,674	26.4%	\$3,837,492	26.2%	\$3,385,597	25.3%
Nonoperational	\$2,457,606	18.3%	\$3,522,594	22.7%	\$2,650,205	18.1%	\$2,479,048	18.5%
Grand Total	\$13,436,244		\$15,545,159		\$14,652,124		\$13,390,531	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	57.7%	50.9%	55.7%	56.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
C A Beard Memorial School Corp (3455)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$62,678			
	11100 Regular Programs; Elementary	\$1,396,902	\$1,797,083	\$2,083,596	\$1,876,607	34%	4%	-10%
	11200 Regular Programs; Middle/Junior High	\$966,297	\$1,430,464	\$1,494,532	\$1,216,271	26%	-15%	-19%
	11300 Regular Programs; High School	\$1,333,346	\$1,526,891	\$1,615,090	\$1,465,450	10%	-4%	-9%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$1,225	\$206	\$0		-100%	-100%
	11420 Vocational Education; Agriculture B	\$42,215	\$55,371	\$54,009	\$51,047	21%	-8%	-5%
	11450 Vocational Education; Consumer and Homemaking	\$81,502	\$90,689	\$92,466	\$65,472	-20%	-28%	-29%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$2,951	\$0			-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$0	\$0		-100%	-100%
	11910 Other Regular Programs; Competency Testing	\$2,931	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$1,470	\$33,471	\$0	\$22,322	> 500%	-33%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$54,189	\$70,055	\$81,073	\$257,131	375%	267%	217%
	12350 Physical Impairment; Homebound	\$1,240	\$2,622	\$1,962	\$1,022	-18%	-61%	-48%
	12520 Culturally Different; Compensatory	\$12,058	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$0	\$1,066	\$0			-100%
	14300 Summer School Programs; High School	\$10,894	\$43,653	\$9,611	\$3,111	-71%	-93%	-68%
	16100 Remediation Testing	\$26,005	\$7,614	\$7,078	\$7,577	-71%	0%	7%
	16200 Preventive Remediation	\$55,301	\$1,026	\$32,994	\$2,243	-96%	119%	-93%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$164,153	\$154,038	\$159,001	\$177,561	8%	15%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$804,041	\$1,083,155	\$725,869	\$617,367	-23%	-43%	-15%
	17900 Payments to Other Governmental Units Within State; Other	\$206	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	-\$973	\$0	\$27,906			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,176	\$50,382	\$61,427	\$37,369	-44%	-26%	-39%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,196	\$22,404	\$3,522	\$865	-96%	-96%	-75%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,008	\$1,266			26%
	22220 Library/Media Services; School Library	\$179,456	\$130,503	\$94,643	\$87,662	-51%	-33%	-7%
	22230 Library/Media Services; Audiovisual	\$0	\$7,539	\$0	\$0		-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$78,562	\$540	\$0	\$28,478	-64%	> 500%	
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	-\$152	\$0			
	22360 Instruction, Related Technology; Network Support	\$57,367	\$118,958	\$142,526	\$61,852	8%	-48%	-57%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$65,953	\$121,155	\$143,399		117%	18%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$22,295	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$157,818	\$168,314	\$143,665	\$142,780	-10%	-15%	-1%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$83	\$0	\$0		-100%	
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$6,528	\$15,210	\$6,749		3%	-56%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,945	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$245,499	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$6,879			
Student Academic Achievement Total		\$5,793,064	\$6,869,884	\$6,944,510	\$6,371,065	10%	-7%	-8%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,452	\$23,160	\$18,728		321%	-19%
	21220 Guidance Services; Counseling Services	\$143,312	\$191,741	\$244,920	\$169,256	18%	-12%	-31%
	21320 Health Services; Medical Services	\$2,546	\$808	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$39,344	\$64,506	\$85,407	\$90,886	131%	41%	6%
	21390 Health Services; Other Health Services	\$0	\$325	\$12	\$2,416		> 500%	> 500%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$43,400	\$50,633	\$65,309	\$79,491	83%	57%	22%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$2,598	\$0	\$0		-100%	
	24100 Office of The Principal	\$563,294	\$723,170	\$801,110	\$794,044	41%	10%	-1%
	24900 Other Support Services, School Administration	\$0	\$2,774	\$0	\$0		-100%	
Student Instructional Support Total		\$791,897	\$1,041,008	\$1,219,918	\$1,154,821	46%	11%	-5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$13,198	\$15,696	\$17,448	\$14,509	10%	-8%	-17%
	23120 Board of Education; Service Area Assistants	\$21,321	\$4,752	\$3,700	\$8,856	-58%	86%	139%
	23150 Board of Education; Legal Services	\$13,768	\$7,294	\$29,573	\$13,636	-1%	87%	-54%
	23160 Board of Education; Promotion Expenses	\$4,839	\$4,642	\$4,543	\$3,305	-32%	-29%	-27%
	23210 Executive Administration; Office of The Superintendent	\$195,844	\$257,706	\$218,679	\$286,495	46%	11%	31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
C A Beard Memorial School Corp (3455)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23230 Executive Administration; Staff Relations and Negotiations	\$13,606	\$12,363	\$9,400	\$8,644	-36%	-30%	-8%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$81,843	\$45,087	\$112,852		38%	150%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$1,769	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$72,772	\$132	\$0		-100%	-100%
	25192 Other Fiscal Services; Petty Cash	\$392	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$318	\$694	\$1,132		256%	63%
	25199 Other Fiscal Services; Other	\$700	\$0	\$700	\$700	0%		0%
	25890 Other Technology Services	\$0	\$8,994	\$48,417	\$32,726		264%	-32%
	25910 Judgments	\$0	\$774,578	\$254,063	\$0		-100%	-100%
	25920 Ditch Assessments	\$21	\$17	\$796	\$796	> 500%	> 500%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,178,199	\$1,641,527	\$1,591,710	\$1,325,866	13%	-19%	-17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,233	\$24,421	\$20,072	\$39,229	115%	61%	95%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$139,825	\$111,052	\$119,455	\$164,346	18%	48%	38%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$825	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$98,837	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,535	\$3,209	\$743	\$1,676	-34%	-48%	126%
	26700 Operation and Maintenance of Plant Services; Insurance	\$132,738	\$114,773	\$118,915	\$122,309	-8%	7%	3%
	27010 Student Transportation; Service Area Direction	\$68,573	\$113,045	\$71,862	\$76,918	12%	-32%	7%
	27100 Student Transportation; Vehicle Operation	\$301,541	\$306,872	\$203,660	\$392,555	30%	28%	93%
	27200 Student Transportation; Monitoring Services	-\$438	\$11,488	\$7,491	\$2,303		-80%	-69%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$203,155	\$262,384	\$236,990	\$198,235	-2%	-24%	-16%
	27400 Student Transportation; Purchase of School Buses	\$138,114	\$0	\$323,251	\$76,126	-45%		-76%
	27500 Student Transportation; Insurance on Buses	\$22,044	\$21,473	\$25,260	\$31,640	44%	47%	25%
	27600 Student Transportation; Insurance on Pupils	\$2,000	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$2,074	\$751	\$490	\$890	-57%	19%	82%
	31100 Food Services Operations; Service Area Direction	\$23,547	\$17,278	\$43,274	\$24,468	4%	42%	-43%
	31200 Food Services Operations; Food Preparation and Dispensing	\$214,298	\$128,691	\$222,469	\$211,428	-1%	64%	-5%
	31400 Food Services Operations; Food Purchases	\$117,862	\$88,980	\$212,798	\$211,876	80%	138%	0%
	31900 Other Food Services	\$17,563	\$24,758	\$4,054	\$22,083	26%	-11%	445%
Overhead and Operational Total		\$2,945,215	\$4,111,674	\$3,837,492	\$3,385,597	15%	-18%	-12%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$114			
	33200 Community Recreation	\$55,555	\$314,751	\$90,165	\$84,263	52%	-73%	-7%
	33300 Civic Services	\$0	\$0	\$0	\$317			
	33400 Athletic Coaches	\$69,573	\$186,948	\$375,274	\$133,142	91%	-29%	-65%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,211	\$33,746	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$1,108	\$1,388	\$22,510	\$11,000	> 500%	> 500%	-51%
	45100 Building Acquisition, Construction and Improvements	\$35,088	\$58,001	\$416,263	\$87,645	150%	51%	-79%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$117,647			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$9,981	\$7,687	\$7,687		-23%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,929	\$54,770	\$106,690	\$26,988	-73%	-51%	-75%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$88,787	\$1,393	\$0	\$2,500	-97%	79%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$1,524,372	\$0	\$10,708		-99%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$827,222	\$711,858	\$1,057,000	\$869,375	5%	22%	-18%
	54200 Common School Fund; Principal	\$1,246,407	\$624,887	\$574,116	\$1,127,162	-10%	80%	96%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$500			
	60700 Nonprogramed Charges; Scholarships	\$0	\$500	\$500	\$0		-100%	-100%
Nonoperational Total		\$2,426,879	\$3,522,594	\$2,650,205	\$2,479,048	2%	-30%	-6%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$41,504	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$463,507	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$23,672	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$950,505	\$0	\$0	\$0			
Prorated By Fund Total		\$1,479,188	\$0	\$0	\$0			